



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

05 Carbon 0244 Red Lodge Public Schools

0056 Red Lodge Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,970,617.08	1,970,617.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	76,624.32	76,624.32	0.00	0.00	0.00	0.00
22XX Educational Media Services	74,398.48	74,398.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	106,756.70	106,756.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	235,582.85	235,582.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,900.24	12,254.09	21,646.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	368,299.50	368,299.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	211,890.50	150,845.50	0.00	61,045.00	0.00	0.00
31XX Food Services	93,548.74	93,548.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,756.90	8,756.90	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,062.38	38,062.38	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,900.00	0.00	0.00	5,900.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,305.62	0.00	0.00	5,305.62	0.00	0.00
Totals	3,229,643.31	3,135,746.54	21,646.15	72,250.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,229,643.31					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

05 Carbon 0244 Red Lodge Public Schools

0057 Red Lodge H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,163,544.99	1,143,255.99	0.00	20,289.00	0.00	0.00
21XX Support Services - Students	44,303.62	44,303.62	0.00	0.00	0.00	0.00
22XX Educational Media Services	49,679.32	49,679.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,775.88	95,775.88	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	147,773.12	147,773.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,839.01	12,254.09	20,584.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	258,577.02	258,577.02	0.00	0.00	0.00	0.00
27XX Student Transportation Services	157,156.00	112,951.00	0.00	44,205.00	0.00	0.00
34XX Extracurricular - Activities	40,775.81	40,775.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	157,888.42	157,888.42	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	15,543.71	0.00	0.00	15,543.71	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	95,877.34	0.00	0.00	95,877.34	0.00	0.00
Totals	2,259,734.24	2,063,234.27	20,584.92	175,915.05	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,259,734.24					

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Schedule A - Restricted Indirect Cost Rate

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Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0056 Red Lodge Elem	Indirect/Direct	21,646.15 / 3,135,746.54	0.69%		
	LE 0057 Red Lodge H S	Indirect/Direct	20,584.92 / 2,063,234.27	1.00%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0056 Red Lodge Elem	0.0079	0.0076	0.0074	0.0082	0.69%
	0057 Red Lodge H S	0.0079	0.0076	0.0074	0.0082	1.00%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0056 Red Lodge Elem	0.0000	0.0000	0.0000	0.0000	
	0057 Red Lodge H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0056 Red Lodge Elem	0.0079	0.0076	0.0074	0.0082	
	0057 Red Lodge H S	0.0079	0.0076	0.0074	0.0082	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0056 Red Lodge Elem	0.72%	
	0057 Red Lodge H S	0.78%	

Line F Average of LE's contained under one School System Code (SS)		2018	SS Reclaasified Rate
0244 Red Lodge Public Schools	Your Preliminary Rate by School System (SS) is:	0.75%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

05 Carbon 0245 Bridger K-12 Schools

0059 Bridger K-12 Schools

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,601,906.18	1,601,906.18	0.00	0.00	0.00	0.00
21XX Support Services - Students	155,245.50	155,245.50	0.00	0.00	0.00	0.00
22XX Educational Media Services	81,711.46	81,711.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	165,949.08	165,949.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	125,538.46	125,538.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	85,316.44	17,437.78	67,878.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	351,620.92	295,322.92	0.00	56,298.00	0.00	0.00
27XX Student Transportation Services	129,763.86	129,763.86	0.00	0.00	0.00	0.00
31XX Food Services	76,256.60	76,256.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,653.62	36,653.62	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	85,867.88	85,867.88	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	25,990.00	0.00	0.00	0.00	25,990.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,476.00	0.00	0.00	3,476.00	0.00	0.00
Totals	2,925,296.00	2,771,653.34	67,878.66	59,774.00	25,990.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,925,296.00					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0059 Bridger K-12 Schools	Indirect/Direct	67,878.66 / 2,771,653.34	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				2.45%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0059 Bridger K-12 Schools	0.0291	0.0279	0.0269	0.0263	2.45%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0059 Bridger K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0059 Bridger K-12 Schools	0.0291	0.0279	0.0269	0.0263	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0059 Bridger K-12 Schools				2.56%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0245 Bridger K-12 Schools	Your Preliminary Rate by School System (SS) is:	2.56%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

05 Carbon 0246 Joliet Public Schools

0060 Joliet Elem

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,332,428.93	1,332,428.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	56,600.49	56,600.49	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,271.00	8,271.00	0.00	0.00	0.00	0.00
222X Educational Media Services	41,489.00	41,489.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,937.00	80,937.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	94,047.00	94,047.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,979.97	0.00	50,979.97	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	228,036.00	228,036.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	126,317.46	93,917.46	0.00	32,400.00	0.00	0.00
31XX Food Services	61,975.00	61,975.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,332.00	5,332.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	39,407.00	39,407.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,215.00	0.00	0.00	7,215.00	0.00	0.00
Totals	2,133,035.85	2,042,440.88	50,979.97	39,615.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,133,035.85					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

05 Carbon 0246 Joliet Public Schools

0061 Joliet H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	724,776.75	724,776.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	53,189.12	53,189.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,323.28	1,323.28	0.00	0.00	0.00	0.00
222X Educational Media Services	23,820.00	23,820.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,694.78	57,694.78	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	116,497.00	116,497.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,389.42	0.00	31,389.42	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	197,158.00	197,158.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	109,255.00	60,655.00	0.00	48,600.00	0.00	0.00
31XX Food Services	11,470.00	11,470.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,322.00	26,322.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	81,030.00	81,030.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	37,499.73	0.00	0.00	37,499.73	0.00	0.00
Totals	1,471,425.08	1,353,935.93	31,389.42	86,099.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,471,425.08					

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

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	LE 0060 Joliet Elem	Indirect/Direct	50,979.97 / 2,042,440.88	2.50%		
	LE 0061 Joliet H S	Indirect/Direct	31,389.42 / 1,353,935.93	2.32%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0060 Joliet Elem	0.0404	0.0411	0.0376	0.0368	2.50%
	0061 Joliet H S	0.0404	0.0411	0.0376	0.0368	2.32%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0060 Joliet Elem	0.0000	0.0000	0.0000	0.0000	
	0061 Joliet H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0060 Joliet Elem	0.0404	0.0411	0.0376	0.0368	
	0061 Joliet H S	0.0404	0.0411	0.0376	0.0368	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0060 Joliet Elem	3.44%	
	0061 Joliet H S	3.40%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0246 Joliet Public Schools	3.42%	

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

05 Carbon 0253 Roberts K-12 Schools

0069 Roberts K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	747,920.32	747,920.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	29,459.26	29,459.26	0.00	0.00	0.00	0.00
22XX Educational Media Services	38,100.60	38,100.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	109,697.33	109,697.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	33,732.13	33,732.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	83,587.37	4,144.24	79,443.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	166,941.71	141,441.71	0.00	25,500.00	0.00	0.00
27XX Student Transportation Services	172,453.73	74,118.73	0.00	98,335.00	0.00	0.00
31XX Food Services	45,330.89	45,330.89	0.00	0.00	0.00	0.00
33XX Community Services	100,451.64	100,451.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,154.03	9,154.03	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	45,785.11	45,785.11	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	24,077.43	0.00	0.00	24,077.43	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	25,012.46	0.00	0.00	25,012.46	0.00	0.00
Totals	1,631,704.01	1,379,335.99	79,443.13	172,924.89	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,631,704.01					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0069 Roberts K-12 Schools	Indirect/Direct	79,443.13 / 1,379,335.99		5.76%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0069 Roberts K-12 Schools	0.0484	0.0474	0.0477	0.0450	5.76%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0069 Roberts K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0069 Roberts K-12 Schools	0.0484	0.0474	0.0477	0.0450	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0069 Roberts K-12 Schools			4.68%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0253 Roberts K-12 Schools		4.68%	

Your Preliminary Rate by School System (SS) is:

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

05 Carbon 0255 Fromberg K-12

0072 Fromberg K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	916,027.49	909,368.95	0.00	6,658.54	0.00	0.00
221X Improvement of Instruction Services	33,742.49	33,742.49	0.00	0.00	0.00	0.00
222X Educational Media Services	33,463.75	33,463.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,611.49	97,611.49	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	27,141.21	27,141.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	83,416.98	0.00	83,416.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	263,145.47	263,145.47	0.00	0.00	0.00	0.00
27XX Student Transportation Services	94,913.93	94,913.93	0.00	0.00	0.00	0.00
31XX Food Services	50,345.10	50,345.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,611.55	18,611.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	62,477.70	62,477.70	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,031.46	0.00	0.00	2,031.46	0.00	0.00
Totals	1,682,928.62	1,590,821.64	83,416.98	8,690.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,682,928.62					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0072 Fromberg K-12	Indirect/Direct	83,416.98 / 1,590,821.64	5.24%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0072 Fromberg K-12	0.0352	0.0328	0.0316	0.0325	5.24%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0072 Fromberg K-12	0.0000	0.0328	0.0316	0.0325	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0072 Fromberg K-12	0.0352	0.0328	0.0316	0.0325	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0072 Fromberg K-12			3.51%	

Line F Average of LE's contained under one School System Code (SS)			<u>2018</u>	<u>SS Reclaasified Rate</u>
0255 Fromberg K-12			3.51%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

05 Carbon 0257 Belfry K-12 Schools

0076 Belfry K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	801,812.56	795,965.56	0.00	5,847.00	0.00	0.00
21XX Support Services - Students	22,811.71	22,811.71	0.00	0.00	0.00	0.00
222X Educational Media Services	76,216.01	76,216.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	48,984.87	48,984.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	50,787.29	50,787.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,454.00	3,257.90	46,196.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	196,846.65	196,846.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	99,297.45	29,712.26	0.00	69,585.19	0.00	0.00
31XX Food Services	73,747.74	73,747.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	30,578.04	30,578.04	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	41,928.54	41,928.54	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	42,800.00	0.00	0.00	42,800.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	914.76	0.00	0.00	914.76	0.00	0.00
Totals	1,536,179.62	1,370,836.57	46,196.10	119,146.95	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,536,179.62					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0076 Belfry K-12 Schools	Indirect/Direct	46,196.10 / 1,370,836.57	3.37%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0076 Belfry K-12 Schools	0.0324	0.0308	0.0305	0.0303	3.37%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0076 Belfry K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0076 Belfry K-12 Schools	0.0324	0.0308	0.0305	0.0303	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0076 Belfry K-12 Schools			3.00%	

Line F Average of LE's contained under one School System Code (SS)				<u>2018</u>	<u>SS Reclaasified Rate</u>
	0257 Belfry K-12 Schools			3.00%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

05 Carbon 1069 Luther Elementary

1231 Luther Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	245,222.06	233,555.53	0.00	11,666.53	0.00	0.00
21XX Support Services - Students	5,834.89	5,834.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	167.28	167.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	24,673.23	24,673.23	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	28,372.90	28,372.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	16,095.72	16,095.72	0.00	0.00	0.00	0.00
31XX Food Services	11,549.33	11,549.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	122.73	122.73	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	159.00	0.00	0.00	159.00	0.00	0.00
Totals	332,197.14	320,371.61	0.00	11,825.53	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	332,197.14					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

Line A	LE 1231 Luther Elem	Indirect/Direct	0.00 / 320,371.61	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1231 Luther Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	1231 Luther Elem			0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
1069 Luther Elementary		
Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.